# THE THIRD DAY.

## WEDNESDAY, THE 11TH MARCH. 1925.

The Assembly met again in the Victoria Jubilee Town Hall at 11-35 A. M., the Dewan presiding.

### 15. Disafforestation and Registry of Lands.

MR. C. A. A. MEERA ROWTHER (*Member, Peermade Taluk*) urged the need for the disafforestation of the cultivable lands included within the Urumbikkara reserve in the Peruvantanam second bit in the Peermade taluk, and their registry in the names of cultivators. The first bit belonged to the Vanjipuzha Chief and the entire area, except the rocky portion, was under rubber, paddy or other cultivation. In the second bit, which was more than three square miles in extent and belonged to the Sirkar, the registered holdings comprised only 65 acres and 98 cents while the rest was reserved forest. The holdings were of comparatively small size and lay scattered, with the result that the maximum benefits could not be secured by the cultivators. In the resurvey which followed the forest settlement, lands under *bona fide* occupation and with considerable improvements were added to the reserve, as would be clear from the cocoanut, jack, mango and arecanut trees within the reserve. The annual revenue from the registered area was Rs. 55-10ch.-15cash, while, owing to the absence of royal trees and on account of inaccessibilty, the revenue derived by the Forest Department from the reserved area of 1,990 acres and 49 cents was negligible. The disafforestation and assignment of this vast area, which was eminently suited for cultivation, would bring in a non-recurring revenue of nearly Rs. 20,000 under *tarvila* and of nearly Rs. 70,000 under *tadivila*, besides securing a recurring annual tax of more than Rs.1.900. The area should be assigned not in big blocks for rubber cultivation, but in parcels for cultivation by poor agriculturists. The member suggested that the matter might, if necessary, be examined by a mixed committee of officials and non-officials, and presented copies of the petitions from the local people praying for the disafforestation of the Urumbikkara reserve.

DEWAN: The Peruvantanam *pakuthi* is about 2,000 acres in extent. As you say, only about 60 acres have been registered so far. The remaining area of over 1,900 acres forms the reserved forest in the locality. You suggest that, if the forest is cleared, the wild animals driven away or killed, the lands sold and registered and the timber also sold to the public, Government would get a profit of about Rs. 90,000. All that may be true. But the conservation of forests is as important a matter as the cultivation of lands, and certainly more important than some immediate increase of revenue. Moreover, this is the only reserve in that locality. The other lands in the locality belong to the Vanjipuzha Edavakai. The matter cannot, therefore, be decided off-hand. The Conservator will be consulted in the matter, and Government can decide the question only after proper investigation.

### 16. Income Tax.

MR. TRIVIKRAMAR VASUDEVAR (*Member, Jenmies, Trivandrum Division*) prayed that the income from *tanatu* lands of *jenmies* should not be assessed to income tax. The present law worked the greatest hardship on *jenmies* and Edavakai Chiefs. They were inadequately represented in the Legislative Council and could not effectively put forth their case or get their grievance redressed. This became patent at the meeting of the Council when the principle of the Income Tax Regulation Amendment Bill was discussed. *Karamozhivu* lands were held only by the *jenmies* and Edavakais who were historically connected with the Ruling family and received those lands for services rendered to the country in the past. The grievance about the taxation of income derived from such lands affected only a minority community and therefore the Government should move in the matter.

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DEWAN : As Mr. Vasudevar said, the matter received full consideration and was discussed at great length in the Legislative Council when the Income Tax Regulation Amendment Bill was considered, at its last meeting; and the Council decided that the rents received by the *jenmies* and Edavakai-holders should not be exempted from income tax. In considering the question whether that decision is right or wrong, one matter has to be borne in mind. That was referred to during the discussion by Mr. Subba Aiyar, the Additional Head Sirkar Vakil. In all cases, we are exempting from income tax the agricultural income derived by persons from the lands they hold. What the *jenmies* and Edavakai-holders are now asked to pay income tax on is the portion of the *Rajabhogam* which has been conceded to them by Government and which the Government would otherwise be entitled to. As to whether that income, which was forgone by Government, should now be subjected to income tax, is a different question, and that leads to the larger question as to whether exemption from a particular tax necessarily implies exemption from all taxes. It is a matter which involves large issues, and I daresay it must receive the consideration of the legislatures, both here and elsewhere. It is a matter on which the members of the Legislative Council and the Government will have to bestow further consideration. I am not now in a position to give a definite reply in regard to that.

The member urged that his case was that the lands were exempt from all taxation and that the assignment of tax in their favour was a free gift.

DEWAN : Anyway, you admit that it is income in whatever way it may accrue. The question now raised by you is whether that income should be subject to income tax. The Council decided that all income, except agricultural income, should be subjected to income tax. I am explaining the position which the Legislative Council took and I cannot say that that decision is wrong. It must also be remembered that it is the Legislative Council that should decide the question.

The member said that he did not want any immediate reply, but was anxious that, in consideration of the peculiar position of *jenmies* and Edavakais, the Government should not take away with one hand what they had given with the other.

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### 17. The Jenmi-Kudiyan Bill.

MR. TRIVIKRAMAR VASUDEVAR (*Member, Jenmies, Trivandrum Division*) said that he had made detailed representations on the Jenmi-Kudiyan law at previous sessions of the Assembly. The *jenmies* were suffering great hardships under Regulation V of 1071. A committee was appointed to investigate its working and report remedial measures. The Malayala Brahmin community condemned the report and the Government threw the report overboard. The Amendment Bill now published in the *Gazette* would not only not remove the existing grievances but serve to make the position of the *jenmies* worse. The solitary *jenmi* member in the Legislative Council could hardly succeed in introducing suitable amendments during its progress through the Council. The Bill would be passed in its present shape or the Council might even incorporate further provisions beneficial to the tenants. If amendments on the lines required by the *jenmies* would not be introduced by the Government in the proposed Bill, the member prayed that the present law might be allowed to remain unaltered.

DEWAN : If you will kindly prepare and send up to Government a memorandum detailing the points in regard to which the new Jenmi-Kudiyan Bill, published in the *Gazette*, has to be amended, then those points will be considered and the matter examined carefully.

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